

2017 Budget Training Workshop

Presented by
Kansas Department of Administration
Office of the Chief Financial Officer
Municipal Services

Welcome to the 2017 Budget Training Workshop

Presented by
Department of Administration
Municipal Services

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www.admin.ks.gov/offices/chief-financial-officer/municipal-services

Training Overview

- Websites
- The Tax Lid (HB 2088)
- Matters of Interest
- Why Adopt A Budget
- Kansas Budget And Cash Basis Laws
- Fund Accountability
- Budget Authority
- Budget Timeline
- Forms To Be Used
- Amending The Budget
- Building Your Budget Basics

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Email Notification

Municipal Services has developed a mailing list for municipal officials and CPAs engaged in governmental practice. With the mailing list, Municipal Services will send occasional e-mail

WELCOME TO MUNICIPAL SERVICES

2017 Budget Workshops

The Municipal Services Team with the Kansas Department of Administration is pleased to announce the 2017 Budget Workshop schedule.

The workshop's dates and locations for 2017 are as follows:

- April 11th – Iola
- April 13th – Hays
- April 19th – Salina
- April 20th – Garden City
- April 21st – Colby
- April 25th – Wichita
- April 27th – Overland Park
- April 28th – Topeka

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Information for Your Auditor (July 2015)
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2016 Budget Workshop Training Material

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Outside Agency Resources

[Kansas Association of Counties](#)
[Kansas County Clerks and Election Officials Association](#)
[Kansas County Officials Association](#)
[Kansas Department of Revenue, Division of Property Valuation](#)
[Kansas Pooled Money Investment Board](#)
[Kansas Society of CPAs](#)
[Kansas State University Office of Local Government](#)
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Contact Us

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Municipal Website Confirmation of Payments

Confirmations

Confirmation of State Payments

Confirmations - State Revolving Funds

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CONFIRMATION OF STATE PAYMENTS TO COUNTIES AND CITIES

This page contains Confirmation of State Payments to Counties and Cities by calendar year.

Please use the links in the Confirmations section below to access the county or city page for the calendar year desired. Once on the page, you will be able to open the confirmations for the desired county or city.

The confirmations below were prepared by extracting payment data from the state's accounting system. If discrepancies are found between the municipality's records and the confirmation, please contact the state agency at the telephone number provided in the State Agency Contacts Listing below.

Confirmations

2017 [Counties](#) [Cities](#) (Through February 2017)

2016 [Counties](#) [Cities](#)

2015 [Counties](#) [Cities](#)

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2010 [Counties](#) [Cities](#)

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[2011 Counties](#) [Cities](#)
[2010 Counties](#) [Cities](#)

State Agency Contacts Listing























Agency Number and Name	Agency Telephone Number
034 Adjutant General (Emergency Preparedness)	785-274-1415
039 Department of Aging and Disability Services	785-296-4986
046 Department of Agriculture	785-564-6731
082 Crime Victims Compensation Board	785-296-2359
083 Kansas Bureau of Investigation	785-296-8200
143 Kansas Corporation Commission	785-271-3100
173 Department of Administration	785-296-2846
175 Kansas Housing Resources Corporation	785-291-3120
206 Emergency Medical Services Board	785-296-7296
252 Governor's Grant Office	785-291-3205
264 Department of Health and Environment	785-296-1500
276 Department of Transportation	785-296-3545
288 State Historical Society	785-272-8681

Municipal Website

Confirmation of Payments

CONFIRMATION OF STATE PAYMENTS - FY 2017 - CITIES

This page contains the calendar year 2017 State payments to cities. Click "download" to open a specific file.

File	Type	Size	Uploaded on	Download
ABBYVILLE	HTM	2.84 KB	02 Mar, 2017	 Download
ABILENE	HTM	4.13 KB	02 Mar, 2017	 Download
ADMIRE	HTM	2.86 KB	02 Mar, 2017	 Download
AGENDA	HTM	2.60 KB	02 Mar, 2017	 Download
AGRA	HTM	2.17 KB	02 Mar, 2017	 Download
ALBERT	HTM	2.87 KB	02 Mar, 2017	 Download
ALDEN	HTM	2.63 KB	02 Mar, 2017	 Download
ALEXANDER	HTM	1.80 KB	02 Mar, 2017	 Download
ALLEN	HTM	2.86 KB	02 Mar, 2017	 Download
ALMA	HTM	3.61 KB	02 Mar, 2017	 Download
ALMENA	HTM	3.58 KB	02 Mar, 2017	 Download
ALTA VISTA	HTM	2.86 KB	02 Mar, 2017	 Download
ALTAMONT	HTM	3.61 KB	02 Mar, 2017	 Download
ALTON	HTM	2.85 KB	02 Mar, 2017	 Download
ALTOONA	HTM	3.20 KB	02 Mar, 2017	 Download
AMERICUS	HTM	2.89 KB	02 Mar, 2017	 Download
ANDALE	HTM	2.88 KB	02 Mar, 2017	 Download
ANDOVER	HTM	3.65 KB	02 Mar, 2017	 Download
ANTHONY	HTM	4.70 KB	02 Mar, 2017	 Download
ARCADIA	HTM	2.87 KB	02 Mar, 2017	 Download
ARGONIA	HTM	3.35 KB	02 Mar, 2017	 Download
ARKANSAS CITY	HTM	5.97 KB	02 Mar, 2017	 Download

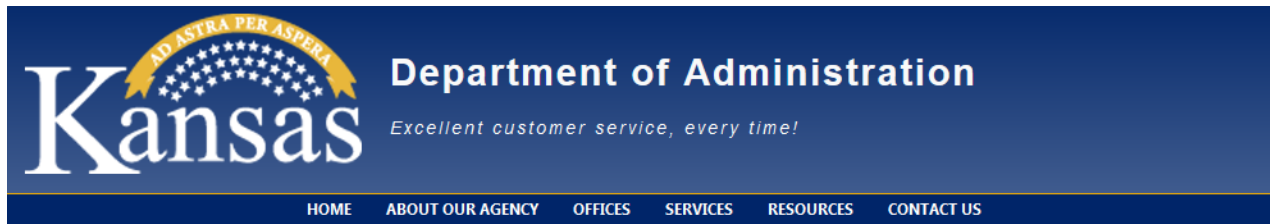
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Confirmation of Payments

State of Kansas
 Department of Administration
 Division of Accounts and Reports
 Page Created: 3/1/2017 3:54:32 PM

DISTRIBUTION	AGY	VOUCHER	EFFDATE	PAYEE	AMOUNT
COMPENSATING USE TAX	670	00443406	20170130	CITY OF ABILENE	16,389.48
COMPENSATING USE TAX	670	00446872	20170227	CITY OF ABILENE	17,231.17
TOTAL COMPENSATING USE TAX					33,620.65
DOT - CONNECTING LINKS	276	00194752	20170109	CITY OF ABILENE	7,729.51
TOTAL DOT - CONNECTING LINKS					7,729.51
LOCAL SALES TAX	670	00443407	20170130	CITY OF ABILENE	139,295.77
LOCAL SALES TAX	670	00446873	20170227	CITY OF ABILENE	175,197.22
TOTAL LOCAL SALES TAX					314,492.99
SETOFF PAYMENTS	173	00130497	20170106	CITY OF ABILENE	38.25
SETOFF PAYMENTS	173	00132461	20170222	CITY OF ABILENE	1,694.15
TOTAL SETOFF PAYMENTS					1,732.40
SPECIAL HIGHWAY	670	00442062	20170123	CITY OF ABILENE	44,268.40
TOTAL SPECIAL HIGHWAY					44,268.40
TRANSIENT GUEST TAX	670	00441778	20170120	CITY OF ABILENE	62,237.62
TOTAL TRANSIENT GUEST TAX					62,237.62
GRAND TOTAL					464,081.57

Municipal Website Confirmations – State Revolving Fund



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CONFIRMATIONS – STATE REVOLVING FUNDS

Information on all loans is being provided to assist auditors in their audits of loan participants. The information includes the amount of the loan agreement, project payments disbursed, repayments on loans received from loan participants and the outstanding principal balance of each loan. In addition, the amounts received during the year from each loan participant for principal, interest and service fee is shown. If you have any questions or need additional information please contact [Laura Wilcox](#), Office of Financial Management at 785.296.8029.

Public Water Supply Loan Fund

To view loan information for the Public Water Supply Loan Fund click on the following link:

-  [Public Water Supply Loan Fund - 2013 Confirmations](#)
-  [Public Water Supply Loan Fund - 2014 Confirmations](#)
-  [Public Water Supply Loan Fund - 2015 Confirmations](#)

Water Pollution Control Revolving Fund

To view loan information for the Water Pollution Control Revolving Fund click on the following link:

-  [Water Pollution Control Revolving Fund - 2013 Confirmations](#)
-  [Water Pollution Control Revolving Fund - 2014 Confirmations](#)
-  [Water Pollution Control Revolving Fund - 2015 Confirmations](#)

Municipal Website

Confirmations – State Revolving Funds

Kansas Water Pollution Control Revolving Fund

Audit Confirmation Information

At December 31, 2016

CFDA 66.458

Loan	Loan Number	Loan Amount	Project Payments	Outstanding Loan Balance	Repayments	Prepayments	Principal Forgiveness
City of Caney	No. 1709-01	1,155,596.00	367,346.00	788,250.00	163,717.19	.	.
City of Canton	No. 1658-01	288,227.98	288,227.98	.	132,345.30	.	.
City of Carbondale	No. 1277-01	712,740.75	712,740.75	.	712,740.75	.	.
City of Carbondale	No. 1974-01	3,181,800.00	2,216,501.98	965,298.02	300.00	.	.
City of Cawker City	No. 1905-01	255,669.41	255,669.41	.	42,093.76	.	38,350.41
City of Chanute	No. 1419-01	1,140,602.91	1,140,602.91	.	660,430.64	480,172.27	.
City of Chanute	No. 1930-01	1,267,362.00	305,983.80	961,378.20	113,988.72	.	.
City of Cheney	No. 1462-01	1,148,001.20	1,148,001.20	.	622,076.22	525,924.98	.
City of Cheney	No. 1976-01	649,000.00	454,937.01	194,062.99	15,802.85	.	.

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Confirmation – State Revolving Fund

Principal Forgiveness	Outstanding Principal Balance	Loan Reserve Balance	Principal Paid 1/1/2016 to 12/31/2016	Interest Paid 1/1/2016 to 12/31/2016	Service Fee Paid 1/1/2016 to 12/31/2016	Interest Due Through 12/31/2016	Service Fee Due Through 12/31/2016	Loan Agreement Date	Gross Interest Rate
-	203,628.81		57,601.58	4,564.66	489.77	1,599.83	171.66	10/12/05	2.58
-	155,882.68		14,002.89	4,543.02	416.03	1,418.53	129.90	07/27/04	2.98
-	-		-	-	-	-	-	07/20/92	3.95
-	2,216,201.98		200.00	44,868.94	4,347.75	19,047.39	1,845.68	11/19/13	2.83
38,350.41	175,225.24		9,066.69	4,296.14	455.09	1,378.44	146.02	07/22/10	2.61
-	-		-	-	-	-	-	12/14/00	3.34
-	191,995.08		78,768.30	5,450.81	627.97	1,388.76	160.00	01/05/12	2.42
-	-		-	-	-	-	-	05/31/00	3.51
-	439,134.16		15,802.85	5,733.09	663.55	3,150.10	364.59	12/03/14	2.41

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MUNICIPAL AUDITS

This page contains municipal audit reports presented by fiscal year. Under each fiscal year you will find links to city, county, hospital, library, recreation commission, and other audit reports.

Select the desired municipality type under each fiscal year and you will be directed to a page that contains the audit reports of the municipality type selected.

[Municipal Audits - FY 2016](#)

[Municipal Audits - FY 2015](#)

[Municipal Audits - FY 2014](#)

[Municipal Audits - FY 2013](#)

[Municipal Audits - FY 2012](#)

[Municipal Audits - FY 2011](#)

[Municipal Audits - FY 2010](#)

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[Municipal Audits - FY 2009](#)



MUNICIPAL SERVICES - FY 2016

FY 2016 audit reports of Kansas municipalities are organized by municipality type: cities, counties, hospitals, libraries, recreation commissions, rural water districts, schools (including community colleges), townships, and miscellaneous. Also included are separate OMB A-133 reports.

Click the applicable navigation button to access the desired municipality type.

FY 2016 - Cities	FY 2016 - Counties	FY 2016 - Hospitals
FY 2016 - Libraries	FY 2016 - Miscellaneous	FY 2016 - Recreation Commissions
FY 2016 - Rural Water Districts (RWD)	FY 2016 - Schools	FY 2016 - Townships
FY 2016 - OMB A-133		

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[Municipal Audits - FY 2016 - Hospitals](#)
[Municipal Audits - FY 2016 - Recreation Commissions](#)
[Municipal Audits - FY 2016 - Schools](#)
[Municipal Audits - FY 2016 - Counties](#)
[Municipal Audits - FY 2016 - Libraries](#)
[Municipal Audits - FY 2016 - Miscellaneous](#)
[Municipal Audits - FY 2016 - Rural Water Districts \(RWD\)](#)
[Municipal Audits - FY 2016 - Townships](#)
[Municipal Audits - FY 2016 - OMB A-133 Audit Reports](#)



MUNICIPAL AUDITS - FY 2016 - CITIES

This page contains FY 2016 audit reports of Kansas cities. Click "download" to open a specific .pdf file.

File	Type	Size	Uploaded on	Download
Buffalo	PDF	521.42 KB	01 Mar, 2017	 Download
Coldwater	PDF	528.21 KB	14 Mar, 2017	 Download
Eskridge	PDF	153.54 KB	14 Mar, 2017	 Download
Florence	PDF	97.95 KB	25 Feb, 2017	 Download
Hoyt	PDF	154.41 KB	08 Feb, 2017	 Download
Lyndon	PDF	190.56 KB	21 Feb, 2017	 Download
Macksville	PDF	475.06 KB	07 Mar, 2017	 Download
Meriden	PDF	157.40 KB	11 Jan, 2017	 Download
Moline	PDF	916.97 KB	25 Mar, 2017	 Download
Moran	PDF	430.47 KB	07 Mar, 2017	 Download
Mount Hope	PDF	189.39 KB	14 Mar, 2017	 Download
Troy	PDF	353.63 KB	14 Mar, 2017	 Download
Wakefield	PDF	642.67 KB	11 Mar, 2017	 Download
Washington	PDF	1.05 MB	20 Mar, 2017	 Download
Weir	PDF	495.31 KB	22 Mar, 2017	 Download

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MUNICIPAL BUDGETS

This page contains municipal budget workbooks presented by fiscal year. Under each fiscal year you will find links to city, county, recreation commission, township, and other budgets.

Select the desired budget type under each fiscal year and you will be directed to a page that contains all of the budgets received for that fiscal year for the governmental entity type selected.

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Municipal Budgets - FY 2015
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Municipal Budgets - FY 2014
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[Municipal Budgets - FY 2017 - Recreation Commissions](#)
[Municipal Budgets - FY 2017 - Townships](#)

MUNICIPAL BUDGETS - FY 2017- CITIES

This page contains the FY 2017 Kansas city budgets. Click "download" to open a specific budget file.

File	Type	Size	Uploaded on	Download
Abbyville	PDF	707.11 KB	05 Jan, 2017	Download
Abilene	XLSX	5.40 MB	29 Dec, 2016	Download
Admire	XLS	641.50 KB	29 Aug, 2016	Download
Agenda	XLS	1.69 MB	30 Dec, 2016	Download
Agra	PDF	5.40 MB	30 Dec, 2016	Download
Albert	PDF	306.84 KB	28 Dec, 2016	Download
Alden	PDF	272.91 KB	06 Dec, 2016	Download
Alexander	PDF	427.24 KB	10 Dec, 2016	Download
Allen	XLS	639.50 KB	29 Aug, 2016	Download
Alma	PDF	1.11 MB	30 Jan, 2017	Download
Almena	PDF	1.07 MB	15 Dec, 2016	Download
Alta Vista	PDF	798.34 KB	30 Jan, 2017	Download
Altamont	XLS	819.50 KB	26 Aug, 2016	Download
Altamont	PDF	1.91 MB	10 Dec, 2016	Download
Alton	PDF	263.24 KB	18 Jan, 2017	Download
Altoona	XLS	624.00 KB	13 Jan, 2017	Download
Americus	PDF	442.45 KB	01 Sep, 2016	Download
Andale	XLS	986.00 KB	09 Jan, 2017	Download
Andover	PDF	17.07 MB	03 Dec, 2016	Download
Anthony	PDF	8.53 MB	03 Dec, 2016	Download
Arcadia	PDF	833.36 KB	30 Nov, 2016	Download
Arcadia	PDF	833.36 KB	03 Dec, 2016	Download
Argonia	PDF	415.40 KB	25 Aug, 2016	Download
Arkansas City	PDF	795.79 KB	21 Jan, 2017	Download

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Email Notification – ListServ

Email Notification

Municipal Services has developed a mailing list for municipal officials and CPAs engaged in governmental practice. With the mailing list, Municipal Services will send occasional e-mail notices regarding workshops and seminars, budget-related information and reminders, and other information that is specific to Kansas municipalities. If you would like to be included in these communications please register for the service below.

(required) Email address:

(required) Your name:

(required) Check the lists you want to subscribe to:

- | | |
|-----------------------------------|--------------------------------|
| <input type="checkbox"/> Cities | <input type="checkbox"/> CPA's |
| <input type="checkbox"/> Counties | <input type="checkbox"/> Other |

Municipal Website

Identifying Payments

On occasion it is necessary to research a single, lump-sum State payment. In this instance we recommend, first, that you visit the Kansas State Treasurer's website where you will find answers to some, if not all, of your payment information questions (no information there on grants or State Debt Setoff payments).

If the Kansas State Treasurer's website does not provide the information you need, you should consider visiting the Vendor Payment Self-Service site that is hosted by Accounts and Reports, and where you can search for check payments (will need TIN and check number) or ACH payments (will need TIN and bank account number). The TIN will be either a FEIN or a SSN.

Option 1:

The link below will take you to the Treasurer's website:

http://kansasstatetreasurer.com/prodweb/financial_services/dist_1.php

Instructions:

Click on the circle "I am an employee of a city that receives state monies," (or whatever choice seems most appropriate) and click on the "Continue" block.

Next screen, paragraph 2. "Do you want to see data for a specific entity?" click on the first drop down menu and scroll down until you see the name of your municipality, and click on it.

Next, paragraph 5. "What is the range of dates you would like to see?" click on the first drop down menu adjacent to paragraph 4 and scroll down to the range beginning month (e.g. July 2014), then click on the adjoining drop down menu and scroll down to the range ending month (e.g. August 2014).

Next, paragraph 7. "What summary level would you like to see?" click on circle "All Details" and scroll down and click on the "Continue" block.

The screen will come up with the information requested.

State Treasurer Website

Identifying Payments

http://kansasstatetreasurer.com/prodweb/financial_services/dist_1.php

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Enter Distributions Search Criteria

The Kansas State Treasurer's Office is responsible for the distribution of various monies to city, county and other governmental and non-governmental entities. In an attempt to expedite the official notification process and cut costs, we have designed this page for site users to quickly locate the distributions numbers they desire.

In order to better tailor the data search criteria, we need to know a little bit about who you are.

Who are you?

- ☐ I am a member of the public
- ☐ I am a state of Kansas employee
- ☐ I am a city treasurer
- ☐ I am a county treasurer
- ☐ I am an employee of a city that receives state monies
- ☒ I am an employee of a county that receives state monies
- ☐ I am an employee of a non-government entity that receives state monies

[Continue](#)



State Treasurer Website

Identifying Payments

http://kansasstatetreasurer.com/prodweb/financial_services/dist_2.php?new_list=1

[HOME](#) » [FINANCIAL SERVICES](#) » [START OVER](#) » [SEARCH CRITERIA](#)

Enter Distributions Search Criteria

As a **county municipality employee**, you will be able to locate distribution data for all payments made to your county. All you need do is answer the questions below and we'll search for archived data that matches your responses:

I want to create a ☒ list of records ☐ downloadable file



1. Do you have a state warrant for which you would like to see payment details?	<input type="text"/> <i>warrant number data prior to 03/01/2007 may be incomplete due to new system conversion</i>
2. Do you want to see data for a specific entity?	<input type="text" value="Wabaunsee County"/>
3. Do you want to see data for a specific group of entities?	<input type="text" value="... Select for all entity groups ..."/>
4. >Do you want to see data for a specific type of distribution?	<input type="text" value="... Select for all distribution types ..."/>
5. What is the range of dates you would like to see?	<input type="text" value="March, 2016"/> through <input type="text" value="March, 2016"/>
6. Would you like me to create an official confirmation statement for this data search?	<input type="radio"/> Yes <input checked="" type="radio"/> No <i>choosing 'Yes' here will force a summary level of Entity/Distribution Type/Date and is NOT ALLOWED unless you choose a specific entity above</i>
7. What summary level would you like to see?	<input type="radio"/> All Details <input type="radio"/> Entity/Distribution Type <input checked="" type="radio"/> Entity/Distribution Type/Date <input type="radio"/> Distribution Type <input type="radio"/> Distribution Type/Date <input type="radio"/> Distribution Type/Fiscal Year <input type="radio"/> Distribution Type/Calendar Year <input type="radio"/> Distribution Type/Month

[Continue](#)



State Treasurer Website

Identifying Payments

http://kansasstatetreasurer.com/prodweb/financial_services/distlist.php

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Distributions Search Result List Criteria

Distribution	Entity	Transaction	Date	Month	Amount
Alcohol	Wabaunsee County	N/A	03/09/2016	Mar/2016	1,149.81
Community Development District	Wabaunsee County	N/A	03/25/2016	Mar/2016	3,030.37
Compensating Use Tax	Wabaunsee County	N/A	03/25/2016	Mar/2016	8,933.53
Sales Tax	Wabaunsee County	N/A	03/25/2016	Mar/2016	47,420.30

Municipal Website

www.admin.ks.gov/offices/chief-financial-officer/municipal-services

Option 2:

The link below will take you to the Accounts and Reports Vendor Payment Self-Service site:

<https://admin.ks.gov/offices/chief-financial-officer/central-responsibilities/vendor-payment-self-service/vpss-search>

Instructions:

Click on the link.

Next, click on “Begin a Vendor Payment Search.”

Next screen, search for “Check Payments” or “ACH Payments.” Enter “TIN Number” in the box provided. Click on the “TIN Type” drop-down menu and choose “F” or “S” (“F” indicates that you have used your FEIN in the preceding box and “S” indicates that you have used an SSN in the preceding box.) Click “Submit.”

Office of the Chief Financial Officer's Website

Identifying Payments

www.admin.ks.gov/offices/chief-financial-officer/central-responsibilities/vendor-payment-self-service

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[Directory](#)
[SHARP \(HR/Payroll\)](#)
[SMART \(Finance\)](#)
[State Employee Service Center](#)
[Other Useful Links](#)

VENDOR PAYMENT SELF SERVICE

The Vendor Payment Self-Service section allows vendors to inquire on their automated clearing house (ACH - direct deposit) and paper check payments to determine which vendor invoices have been paid, either by check or ACH. This section allows vendors to access their information after they have authenticated themselves. There are two authentication paths – one for ACH payments and one for check payments.

To search for an ACH payment you will need your Taxpayer Identification Number (TIN), TIN Type (F = Federal Employer Identification Number or S = Social Security Number), and the bank account number to which the payment is being deposited. You will also need the approximate settlement date (the date the money was deposited in your bank account). The amount of the payment is optional information which may be entered to further refine the search.

To search for a check payment, you will need your Taxpayer Identification Number (TIN), TIN Type (F = Federal Employer Identification Number or S = Social Security Number), and the check number from the payment for which you are seeking remittance information.

Begin a Vendor Payment Search

Office of the Chief Financial Officer's Website

Identifying Payments

www.admin.ks.gov/offices/chief-financial-officer/central-responsibilities/vendor-payment-self-service/vpss-search



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Home / Offices / Systems Management / Vendor Payment Self Service / Vendor Payment Self-Service Search

VENDOR PAYMENT SELF-SERVICE SEARCH

All fields are required, unless identified as optional.

Search for: ☐ Check Payments ☐ ACH Payments

TIN Number: (enter only numbers, do not enter dashes or spaces)

TIN Type:

Submit

Municipal Website

County Tax Levy

www.admin.ks.gov/offices/chief-financial-officer/municipal-services



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[County Tax Levy Sheets - FY 2012](#)

[County Tax Levy Sheets - FY 2011](#)

COUNTY TAX LEVY SHEETS

This page contains the Kansas county tax levy sheets stored by the fiscal year for which taxes were levied. Find the desired fiscal year and click the navigation button to view tax levy sheets for that fiscal year.



County Tax Levy Sheets -
FY 2015

County Tax Levy Sheets -
FY 2014

County Tax Levy Sheets -
FY 2013

County Tax Levy Sheets -
FY 2012

County Tax Levy Sheets -
FY 2011

Municipal Website

County Tax Levy

www.admin.ks.gov/offices/chief-financial-officer/municipal-services

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[County Tax Levy Sheets - FY 2012](#)
[County Tax Levy Sheets - FY 2011](#)

COUNTY TAX LEVY SHEETS - FY 2016

This page contains the FY 2016 Kansas county tax levy sheets. Click the "download" link to open a specific file.

File	Type	Size	Uploaded on	Download
Allen County	PDF	182.18 KB	26 Nov, 2016	Download
Anderson County	PDF	100.64 KB	12 Nov, 2016	Download
Atchison County	PDF	255.12 KB	02 Jan, 2017	Download
Barber County	PDF	166.29 KB	28 Nov, 2016	Download
Barton County	PDF	374.49 KB	02 Jan, 2017	Download
Bourbon County	PDF	246.73 KB	12 Nov, 2016	Download
Brown County	PDF	294.09 KB	12 Nov, 2016	Download
Butler County	PDF	423.43 KB	26 Nov, 2016	Download
Chase County	PDF	146.99 KB	26 Nov, 2016	Download
Chautauqua County	PDF	76.38 KB	26 Jan, 2017	Download
Cherokee County	PDF	333.22 KB	02 Jan, 2017	Download
Cheyenne County	PDF	269.61 KB	26 Jan, 2017	Download
Clark County	PDF	170.16 KB	02 Jan, 2017	Download
Clay County	PDF	230.89 KB	28 Nov, 2016	Download
Cloud County	PDF	243.92 KB	26 Nov, 2016	Download
Coffey County	PDF	230.15 KB	02 Jan, 2017	Download
Comanche County	PDF	63.83 KB	26 Nov, 2016	Download
Cowley County	PDF	257.41 KB	28 Nov, 2016	Download
Crawford County	PDF	304.18 KB	26 Nov, 2016	Download
Decatur County	PDF	212.19 KB	26 Nov, 2016	Download
Dickinson County	PDF	140.84 KB	28 Nov, 2016	Download
Doniphan County	PDF	345.78 KB	12 Nov, 2016	Download

Municipal Website

County Tax Levy

<http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>

BARBER COUNTY TAX LEVY SCHEDULE 2016

Levies shown are taxes per \$1000 Valuation

STATE AND COUNTY			
STATE & COUNTY			
VALUATION		96,457,945	
STATE LEVIES	KSA	LEVY	
State General	12-1678A	0.000	
Educational Bldg	76-8601	1.000	
State Institutional	76-8604	0.500	
TOTAL		1.500	
COUNTY LEVIES	KSA	LEVY	
General	79-1946	9.906	
Bond & Interest	10-113	0.000	
Road & Bridge	68-5,101	24.290	
Public Health	65-204	1.688	
Appraiser	19-436	2.605	
Noxious Weed	2-1318	1.224	
Extension Council	2-610	1.295	
Employee Benefit	12-12,102	18.632	
Mental Health	19-4004	0.498	
Mental Retardation	19-4004	0.498	
Ambulance	65-6113	1.850	
Council on Aging	12-1680	0.864	
Solid Waste	65-3410	0.000	
TOTAL COUNTY		63.350	
TOTAL STATE		1.500	
GRAND TOTAL CO & ST		64.850	


THIRD CLASS CITIES			
HARDTNER		VALUATION	697,631
General	KSA 12-101a	47.125	
Library	KSA 12-1220	5.884	
Township General	KSA 15-104	4.933	
Total less Township		53.009	
Grand Total		57.942	
HAZELTON		VALUATION	506,494
General	KSA 12-101a	36.295	
Township General	KSA 15-104	5.534	
Total less Township		36.295	
GRAND TOTAL		41.829	
ISABEL		VALUATION	422,043
General	KSA 12-101a	6.881	
Township General	KSA 15-104	17.629	
Twp Tort Liability	KSA-75-6110	3.078	
Total less Township		6.881	
GRAND TOTAL		27.588	
KIOWA		VALUATION	5,546,738
General	KSA 12-101a	43.926	
Library	KSA 12-1220	2.545	
Township General	KSA 79-5032	7.437	
Township Cemetery	KSA 79-1962	0.126	

MEDICINE LODGE		VALUATION	10,742,086
General	KSA 12-101a	65.606	
Library	KSA 12-1220	9.550	
Township General	KSA 15-104	3.708	
Township Hospital	KSA 15-104	10.000	
Township Tort Liability	KSA 75-6110	0.000	
Total less Township		75.156	
GRAND TOTAL		88.864	
SHARON		VALUATION	1,044,499
General	KSA 12-101a	25.030	
Library	KSA 12-1220	0	
Township General	KSA 15-104	5.655	
Total less Township		25.030	
GRAND TOTAL		30.685	
SUN CITY		VALUATION	337,185
General	KSA 12-101a	4.941	
Township General	KSA 15-104	2.161	
Total less Township		4.941	
GRAND TOTAL		7.102	

CEMETERIES		
CEMETERY #	VALUATION	LEVY

Legislative Website

www.kslegislature.org/li/



Kansas

2017-2018 Legislative Sessions

2015-2016 Biennium Information is available under the Historical tab.

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March 21, 2017

House Status: Adjourned until Wednesday, March 22, 2017 at 11:00 a.m.
Senate Status: Adjourned until Tuesday, March 21, 2017 at 02:30 p.m.

John Steuart Curry Mural
"Tragic Prelude," is Curry's interpretation of John Brown and the anti-slavery movement in Kansas Territory and he considered the murals in the State Capitol his greatest work.
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New Committee Bill Hearings Page

Try the new Bill Hearings page under the Committees tab above. The page will display all of the Committee Bill Hearings for a selected day. The date will default to the current day when initially displayed. The page displays a list of Bill Hearings that includes the Committee Name, Chamber, Bill Number, Bill Short Title, Committee Meeting Time, and Room Number. A link is provided to display a printable version of the Bill Hearings list.

Welcome

The Kansas Legislature consists of a 125-member House of Representatives and a 40-member Senate. The Legislature convenes on the second Monday in January for an annual session and generally adjourns in early May. For more information about the Kansas Legislature go to [About the Legislature](#).

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HOUSE SENATE LEGISLATORS COMMITTEES BILLS & LAWS JOURNALS CALENDARS RESEARCH HISTORICAL

Feb. 21, 2017
House Status: Adjourned until Tuesday, February 21, 2017 at 10:00 a.m.
Senate Status: Adjourned until Tuesday, February 21, 2017 at 10:00 a.m.
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Chapter 2. - AGRICULTURE
Chapter 3. - AIRCRAFT AND AIRFIELDS
Chapter 4. - APPORTIONMENT
Chapter 5. - ARBITRATION AND AWARD
Chapter 7. - ATTORNEYS AT LAW
Chapter 8. - AUTOMOBILES AND OTHER VEHICLES
Chapter 9. - BANKS AND BANKING; TRUST COMPANIES
Chapter 10. - BONDS AND WARRANTS
Chapter 11. - CENSUS

Attorney General Opinions Website

ksag.washburnlaw.edu



Kansas Attorney General Opinions

This website provides the fulltext of Kansas Attorney General opinions:

- 1974-1 (January 2, 1974) through 1979-314 (December 28, 1979)
- 1980-91 (April 9, 1980) through 2016-5 (March 25, 2016)

Opinion posted March 25, 2016:

- [2016-5](#) (44 KB PDF)
- [RSS](#) for alerts about new opinions.

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Secretary of State Website

www.sos.ks.gov/pubs/pubs_session_laws.html



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SESSION LAWS OF KANSAS

All acts passed during each session of the Kansas Legislature are published in the Session Laws of Kansas. The Kansas Secretary of State compiles and publishes the information as provided by the Legislature. The Session Laws also include veto and certain other messages from the governor, certain concurrent resolutions, executive reorganization orders approved, directories of certain officials, an index to bills and Session Laws chapters, a general index, and a list of statutes repealed or amended by the Kansas Legislature.

The Session Laws are published on July 1 each year. Bills may take effect upon publication in the Kansas Register if so specified in the bill, or upon publication in the statute book (July 1), or on a date specified in the bill. Upon filing in the Secretary of State's office, each bill is assigned a chapter number for the Session Laws. The Index of Bills and Session Laws Chapters is updated throughout each legislative session as final bills are filed with the Secretary of State.

For more information about Session Laws of Kansas, check out the [FAQ](#) page.

For purchasing information, contact the Elections/Legislative Matters Division at (785) 368-6356 or go to the [order form](#) online.

For additional information, contact Barb Dominguez at (785) 296-2114 or barb.dominguez@sos.ks.gov.

2016 SESSION LAWS

- [2016 Index of Bills and Session Laws Chapters](#)

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Select Session Laws

Archived Session Laws prior to 2011 can be found on the [Kansas Legislature Web site](#).

House Bill 2088

K.S.A. 2016 Supp. 79-2925c

HB 2088 - New Section 6 (a) (1)

On and after January 1, 2017, the governing body of any city or county shall not approve any appropriation or budget which provides for funding by property tax revenues in an amount exceeding that of the next preceding year as adjusted to reflect the average changes in the consumer price index for all urban consumers as published by the United States department of labor for the preceding five calendar years, which shall not be less than zero, unless the city or county approves the appropriation or budget with the adoption of a resolution and such resolution has been submitted to and approved by a majority of the qualified electors of the city or county voting at an election called and held thereon, except as otherwise provided.

House Bill 2088

Budget Timeline

June 1, 2017

Valuations to the County Clerk from the State Division of Property Valuation and from County Appraiser.

June 15, 2017

County Clerks shall provide valuations to taxing subdivisions.

Budgets for counties and cities will need to be completed by mid-June to determine if an election needs to be held.

July 1, 2017

County Clerk or Election Officer is to be notified by this date if the county or city needs an election to approve the resolution.

House Bill 2088

Budget Timeline

August 25, 2017

Budgets are due to the County Clerk by this date for all taxing subdivisions – except for cities and counties holding an election.

September 15, 2017

Date of mail ballot election.

September 20, 2017

Board of Canvassers review/verify election results by this date.

October 1, 2017

For counties and cities that held an election, completed budgets are due to the County Clerk by this date.

House Bill 2088

Election Requirement Tests

- Computed Limit Test
- Property Tax Revenue Decline Test
- Lost Valuation Test

Factors concerning the tests –

A 2017 total tax levy of \$1,000,000 which is comprised of a debt service levy of \$200,000 and a library levy of \$50,000

A 2018 total tax levy of \$1,200,000 which is comprised of a debt service levy of \$210,000, a library levy of \$52,000, and a CPI rate of 1.4%

House Bill 2088

Computed Limit Test

Computed Limit Test is comprised of four parts:

- 1) Base Levy
- 2) Percentage Adjustments
- 3) Increased Revenue Adjustments
- 4) Levy on Behalf of Another Political or Governmental Subdivision

House Bill 2088

Computed Limit Test – Base Levy

Total Tax Levy Amount in 2017	1,000,000	
Less:		
Tax Levies Made on Behalf of Another Political or Governmental Subdivision - 2017 Library Levy	50,000	
Net Tax Levy (Base)		<u>950,000</u>

House Bill 2088

Computed Limit Test – Percentage Adjustments

HB 2088 – New Section 6 (b)

A resolution by the governing body of a city or county otherwise required by the provisions of this section **shall not be required to be approved by an election** required by subsection (a) under the following circumstances:

- (1) Increased property tax revenues that, in the current year, are produced and attributable to the taxation of:
 - (A) The construction of any new structures or improvements or the remodeling or renovation of any existing structures or improvements on real property, which shall not include any ordinary maintenance or repair of any existing structures or improvements on the property;
 - (B) increased personal property valuation;
 - (C) real property located within added jurisdictional territory;
 - (D) real property which has changed in use;
 - (E) expiration of any abatement of property from property tax; or
 - (F) expiration of a tax increment financing district, rural housing incentive district, neighborhood revitalization area or any other similar property tax rebate or redirection program.

House Bill 2088

Computed Limit Test – Percentage Adjustments

Net Tax Levy (Base)			950,000
<u>Percentage Adjustments</u>			
CPI Adjustment - 1.4%			13,300
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))			
Value of New Improvements		250,000	
Increase in Total Personal Property Valuations (cannot be less than zero)		75,000	
Real Property Added to Jurisdiction		500,000	
Real Property which has Changed in Use		100,000	
Expiration of Property Tax Abatement (Assessed Valuation)		250,000	
Total Assessed Value of Adjustments		1,175,000	
Total Assessed Valuation - June 15, 2017		50,000,000	
Adjustment Percentage (Line 10 Divided by Line 11)	2.35%		
Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)			22,325
Total Percentage Adjustments			35,625

House Bill 2088

Computed Limit Test – Increased Tax Revenues Adjustments

HB 2088 – New Section 6 (b) (2)

Increased property tax revenues that will be spent on:

Bond, temporary notes, no fund warrants, state infrastructure loans and interest payments **not exceeding the amount of ad valorem property taxes levied in support of such payments**, and payments made to a public building commission and lease payments but only to the extent such payments were obligations that existed prior to July 1, 2016;

(B) payment of special assessments **not exceeding the amount of ad valorem property taxes levied in support of such payments**;

(C) court judgments or settlements of legal actions against the city or county and legal costs directly related to such judgments or settlements;

(D) expenditures of city or county funds that are specifically mandated by federal or state law with such mandates becoming effective on or after July 1, 2015, and loss of funds from federal sources after January 1, 2017, where the city or county is contractually obligated to provide a service;

(E) expenses relating to a federal, state or local disaster or federal, state or local emergency, including, but not limited to, a financial emergency, declared by a federal or state official. The board of county commissioners may request the governor to declare such disaster or emergency;
or

House Bill 2088

Computed Limit Test – Increased Tax Revenues Adjustments

HB 2088 – New Section 6 (b) (2)

Increased property tax revenues that will be spent on:

(F) increased costs above the consumer price index for law enforcement, fire protection or emergency medical services.

HB 2088 – New Section 6 (b) (3)

Any increased property tax revenues generated for law enforcement, fire protection or emergency medical services shall be expended exclusively for these purposes but shall not be used for the construction or remodeling of buildings.

House Bill 2088

Computed Limit Test – Increased Tax Revenues Adjustments

Property Tax Revenues Spent on Debt Service in 2018 Budget	210,000	
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget	200,000	
Difference		10,000
Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)		100,000
Property Tax Revenues Spent on Special Assessments in 2018 Budget		0

House Bill 2088

Computed Limit Test – Increased Tax Revenues Adjustments

Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget	0
---	---

Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget	0
--	---

Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget	100,000
--	---------

House Bill 2088

Computed Limit Test – Increased Tax Revenues Adjustments

Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	100,000		
Law Enforcement Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	85,000		
CPI Adjustment - 1.4%	1190		
Law Enforcement Expenses - 2107 Budget (Indexed by CPI)		86,190	
Increased Law Enforcement Expense in 2018 Budget			13,810
Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	70,000		
Fire Protection Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	60,000		
CPI Adjustment - 1.4%	840		
Fire Protection Expenses - 2107 Budget (Indexed by CPI)		60,840	
Increased Fire Protection Expense			9,160
Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	65,000		
Emergency Medical Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	59,000		
CPI Adjustment - 1.4%	826		
Emergency Medical Expenses - 2107 Budget (Indexed by CPI)		59,826	
Increased Emergency Medical Expense			5,174

House Bill 2088

Computed Limit Test – Levies on Behalf of Another Political or Governmental Subdivision

HB 2088 – New Section 6 (b) (5)

Whenever a city or county is required by law to levy taxes for the financing of the budget of any political or governmental subdivision of this state that is **not authorized by law to levy taxes on its own behalf, and the governing body of such city or county is not authorized or empowered to modify or reduce the amount of taxes levied therefore**, the tax levies of the political or governmental subdivision shall not be included in or considered in computing the aggregate limitation upon the property tax levies of the city or county.

House Bill 2088

Computed Limit Test – Levies on Behalf of Another Political or Governmental Subdivision

Levy on Behalf of Another Political or Governmental Subdivision

Library Levy 2018 Budget	52,000
--------------------------	--------

Recreation Commission Levy 2018 Budget	0
--	---

Total Levies on Behalf of Another Political or Governmental Subdivision	52,000
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House Bill 2088

Computed Limit Test

Computation to Determine Limit for 2018

Base Levy (Net Tax Levy 2017)	950,000
Percentage Adjustments	35,625
Increased Tax Revenue Adjustments	238,144
Levy on Behalf of Another Political or Governmental Subdivision	52,000
Computed Limit	1,275,769

House Bill 2088

Property Tax Revenue Decline Test

HB 2088 – New Section 6 (b) (4) (A)

The property tax revenues levied by the city or county have declined:

(A) In one or more of the next preceding three calendar years and the increase in the amount of funding for the budget or appropriation from revenue produced from property taxes does not exceed the average amount of funding from such revenue of the next preceding three calendar years, adjusted to reflect changes in the consumer price index for all urban consumers as published by the United States Department of Labor for the preceding calendar year; or

House Bill 2088

Property Tax Revenue Decline Test

2014 Tax Levy (Less Levy for other Governmental Units)	950,000	
2015 Tax Levy (Less Levy for other Governmental Units)	900,000	Decline
2016 Tax Levy (Less Levy for other Governmental Units)	850,000	Decline
2017 Tax Levy (Less Levy for other Governmental Units)	950,000	None

Average Tax Levy (last three years)	900,000
CPI Adjustment of 1.3%	11,700
Average Tax Levy Adjusted by CPI	911,700

House Bill 2088

Lost Valuation Test

HB 2088 – New Section 6 (b) (4) (B)

(B) the **increase in the amount of ad valorem tax to be levied** is less than the **change in the consumer price index plus the loss of assessed property valuation** that has occurred as the result of legislative action, judicial action or a ruling by the board of tax appeals.

House Bill 2088

Lost Valuation Test

Assessed Valuation Loss \$1,500,000

2018 Tax Levy (Less Levy for other Governmental Units)	1,148,000
2017 Tax Levy (Less Levy for other Governmental Units)	<u>950,000</u>
Change in Tax Levy	198,000
CPI Adjustment	\$13,300
Loss of Assessed Valuation Multiplied by 2018	
Mill Levy Rate (\$1,500,000/1000 X 22.96 Mills)	<u>34,440</u>
Total Adjustment for Loss of Assessed Valuation	47,740

Matters of Interest

CPI Rates for the 2018 Budgets

The CPI rate to be used for city and county budgets is 1.4%.

The CPI rate to be used for all other budgets, if required, is 1.3%.

These rates are build into the budget workbooks.

Matters of Interest

Municipal Audit Law – K.S.A. 2016 Supp. 75-1122

The legislation requires all school districts to have an annual audit.

For municipalities with aggregate gross receipts or bonds outstanding of \$275,000 or less, there is no agreed upon procedure or audit requirement.

For municipalities with aggregate gross receipts or bonds outstanding in excess of \$275,000 but less than \$500,000, there is an agreed upon procedure requirement.

For municipalities subject to the requirements three consecutive years, enhanced agreed upon procedures occur in the third year.

The *2017 Kansas Municipal Audit and Accounting Guide (KMAAG)* contains the agreed upon procedures and enhanced agreed upon procedures.

Matters of Interest

Municipal Audit Law – K.S.A. 2016 Supp. 75-1122

For municipalities with aggregate gross receipts or bonds outstanding in excess of \$500,000, and GAAP or Regulatory Basis Audit is required.

Recreation Commissions are now subject to the same audit thresholds as all other municipalities.

The new thresholds are effective for audit periods starting on or after July 1, 2016.

For July 1st – June 30th fiscal year municipalities, the thresholds will be effective for audit period beginning July 1, 2016.

For calendar year municipalities, the thresholds become effective for audit period beginning January 1, 2017.

Matters of Interest

Notice of Vote Publication

Notice of Vote – Eisenhower Township

In adopting the 2018 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2017 budget, adjusted by the 2016 CPI for all urban consumers.

Four members voted in favor of the budget and three members voted against the budget.

Matters of Interest

Notice of Vote Publication

In adopting the 2018 budgets the following governing bodies voted to increase the levied amount in an amount greater than the levied amount in 2017 budget, adjusted by the 2016 CPI.

Watershed No. 111	Green Cemetery	Oliver Cemetery
Fire District No. 2	West Cemetery	South Cemetery
Green Township	Chapel Cemetery	Rose Cemetery
Center Township	Clarks Cemetery	Cottonwood Cemetery
Creek Township	Denton Cemetery	North Cemetery
Oliver Township	Maple Cemetery	

Matters of Interest

Notice of Vote Publication

- **Question:** Regarding the new notice of vote publication requirement – **at what point does this need to be published in the official county newspaper?**
- **Answer:** Well, K.S.A. 79-2925b does not provide a time period within which the notice must be published. . . . [W]e are suggesting that the notice be published within a *reasonable* period of time following adoption of the budget so that the notice might be provided to the county clerk in a timely fashion (not necessarily at the same time the budget is submitted to the county clerk, but relatively soon thereafter).

Matters of Interest

Computation of One Mill

Mill = Thousand

On total assessed valuation of \$1,323,770, one mill would equal \$1,323.77 (\$1,323,770 divided by one thousand).

Matters of Interest

Computing the Impact of a Mill Increase

Factors in calculations:

Residential real estate with an appraised value of \$100,000.

Residential real estate has an assessed value of 11.5% - Thus the \$100,000 home has an assessed value of \$11,500.

Divide the assessed value of \$11,500 by 1,000 to determine one mill results in a tax of \$11.50.

A two mill increase would result in a \$23.00 increase in property taxes.

Matters of Interest

USD Budgets

A friendly reminder that the **budgets and amended budgets of USDs need not be filed** with the Municipal Services Team.

However, the budgets of recreation commissions – whether associated with a USD or a city, or both – must continue to be filed with the Municipal Services Team.

Matters of Interest

Mill Rate and Levy Rate Suspension

K.S.A. 79-5040 provides as follows:

In 1999, and in each year thereafter, all existing statutory fund mill levy rate and [total] levy rate limitations on taxing subdivisions are hereby suspended.

However, the power to exceed a mill levy limit does not automatically authorize a taxing subdivision to ignore other steps that may be required prior to increasing such limits. . . . [T]he fact that the Legislature was aware of procedural and election requirements when it enacted [K.S.A. 79-5040], but did not likewise suspend related procedural requirements connected with levying a tax, evidences an intent to allow the electorate a means of challenging specific proposed tax increases. *Attorney General Opinion No. 2007-34*

Matters of Interest

Fire District Mill Levy Rate

Five mills limitation removed -

K.S.A. 19-3610

The board of county commissioners each year shall levy an ad valorem tax on the taxable tangible property within each fire district in the county organized by virtue of this act, including or excluding such property within any city in each district as the case may be, as is required by the budget of each district.

Matters of Interest

Recreation Commissions and Sales Tax Collections

Recreation commissions have been receiving self-audit evaluations from the Kansas Department of Revenue (KDOR) concerning the collection of sales tax on charges and fees received for the participations in sports, games, and other recreational activities; and concerning the fees collected for access to and use of gym facilities.

Does sales tax need to be collected on charges and fees for the participation in sports, games, and other recreational activities? As a general rule – no. K.S.A. 79-3603 (m) exempts sales tax from being collected from fees and charges by any **political subdivision** for participation in sports, games, or other recreational activities.

Does sales need to be collected on gross receipts received for dues charged by public and private clubs, drinking establishments, organizations and businesses, payment of which entitles a member to use of facilities for recreation and entertainment? Based on the language found in K.S.A. 79-3603(n), it is KDOR's position that sales tax need to be collected on the membership fees even for political subdivisions such as recreation commissions.

Matters of Interest

Budget Submission to the State

Handout review of budget information needed by Municipal Services.

Areas of consideration – signed certificate page and newspaper publication.

Why Adopt A Budget

- Sound and established business practice; a planning tool for the coming year.
- Communication tool to share financial plan with the taxpayers.
- Provides authority to spend – K.S.A. 79-2934 states: “The budget as approved and filed with the county clerk . . . shall constitute and shall hereafter be declared to be an appropriation for each fund”
- Mechanism for levying ad valorem taxes.

Kansas Budget Law

K.S.A. 79-2925 – 79-2937

- K.S.A. 79-2925 – Generally, the law applies to all municipalities; “fund” refers to those funds authorized by statute to be established; and, “fund” references the total of individual line items.
- K.S.A. 79-2925b – Requires publication of the vote to adopt the budget if the amount levied exceeds the prior year levy amount adjusted by the CPI for all urban consumers and not including amounts levied for debt service and the increased valuation due to:
 - 1) New improvements,
 - 2) Personal property,
 - 3) Territory added, and
 - 4) Property which has changed in use.

Kansas Budget Law

K.S.A. 79-2925b – Increase in Property Taxes

CERTIFICATE				2017
To the Clerk of Eisenhower County, State of Kansas				
We, the undersigned, officers of				
City of Ike				
certify that: (1) the hearing mentioned in the attached publication was held;				
(2) after the Budget Hearing this budget was duly approved and adopted as the				
maximum expenditure for the various funds for the year 2017; and				
(3) the Amount(s) of 2016 Ad Valorem Tax are within statutory limitations.				
		2017 Adopted Budget		
	Page No.	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:				
Computation to Determine Limit for 2017		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	156,729	53,178
Debt Service	10-113	9	43,553	10,346
Library	12-1220	9	13,300	9,945
Special Highway		10	36,340	
Water Utility		10	117,004	
Special Parks & Rec		11	1,725	
		11		
Sewer Utility		12	78,266	
Non-Budgeted Funds		13		
Totals		xxxxxxx	446,917	73,469
Notice of the vote to adopt required to be published and attached to the budget?			Yes	County Clerk's Use Only
Budget Summary		14		
Neighborhood Revitalization		15		
				Nov 1, 2016 Total Assessed Valuation

Kansas Budget Law

K.S.A. 79-2925b – Increase in Property Taxes

836	2,000	2,000
111,964	119,074	156,729
16,777	26,822	xxxxxxxxxxxxxxxxxxxxxx
127,579	142,929	156,729
Non-Appropriated Balance		
Total Expenditure/Non-Appr Balance		156,729
Tax Required		53,178
Delinquent Comp Rate:	0.0%	0
Amount of 2016 Ad Valorem Tax		53,178

<u>Projected Carryover Into 2018</u>	
\$26,822	2016 Ending Cash Balance (est.)
\$76,729	2017 Non-AV Receipts (est.)
\$53,178	2017 Ad Valorem Tax (est.)
\$156,729	Total 2017 Resources Available
\$117,562	Less 2015 Expenditures + 5%
\$39,167	Projected 2018 Carryover (est.)

<u>Mill Rate Comparison</u>	
-	
40.172	2017 Fund Mill Rate
41.502	2016 Fund Mill Rate
55.501	Total 2017 Mill Rate
66.442	Total 2016 Mill Rate

Vote publication required? **Yes**

Kansas Budget Law

K.S.A. 79-2925 – 79-2937

- K.S.A. 79-2926 – [Municipal Services] shall prepare and prescribe budget forms in an electronic format so as to show information required by the budget law.
- K.S.A. 79-2927 – Governing body shall meet not later than August 1 and prepare an itemized budget classified by funds. Receipts and expenditures in three “parallel columns” (actual, current, and proposed).

Kansas Budget Law

K.S.A. 79-2927 – Itemized Budget, by Fund

City of Ike

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Debt Service

	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	25,283	26,159	28,254
Receipts:			
Ad Valorem Tax	20,676	20,951	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	360		
Motor Vehicle Tax	3,622	3,875	4,512
Recreational Vehicle Tax	287	271	261
16/20M Vehicle Tax	14	155	169
Commercial Vehicle Tax	12		9
Watercraft Tax	4		2
NR	-824	-739	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	24,151	24,513	4,953
Resources Available:	49,434	50,672	33,207
Expenditures:			
2003 GO Bonds - Principal	15,000	15,000	15,000
2003 GO Bonds - Interest	7,523	6,638	5,753
Fees	272	300	300
Legal & Accounting	480	480	500
Cash Basis Reserve			22,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	23,275	22,418	43,553
Unencumbered Cash Balance Dec 31	26,159	28,254	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	51,313	50,478	43,553
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	43,553
		Tax Required	10,346
Delinquent Comp Rate:	0.0%		0
	Amount of 2016 Ad Valorem Tax		10,346

Kansas Budget Law

K.S.A. 79-2925 – 79-2937

- K.S.A. 79-2927 (cont.) - Miscellaneous receipts and expenditures limited to 10% or less of the total. Authorizes for each fund a non-appropriated balance not to exceed 5%.

Kansas Budget Law

K.S.A. 79-2927 – Miscellaneous/Non-Appropriated

City of Ike

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Debt Service			
Unencumbered Cash Balance Jan 1	25,283	28,859	30,964
Receipts:			
Ad Valorem Tax	20,676	20,951	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	360		
Motor Vehicle Tax	3,622	3,875	4,512
Recreational Vehicle Tax	287	271	261
16/20M Vehicle Tax	14	155	169
Commercial Vehicle Tax	12		9
Watercraft Tax	4		2
NR	-824	-739	
Interest on Idle Funds			
Miscellaneous	2,700		
Does miscellaneous exceed 10% of Total Rec	Exceeds 10% Rule		
Total Receipts	26,851	24,513	4,953
Resources Available:	52,134	53,372	35,907
Expenditures:			
2003 GO Bonds - Principal	15,000	15,000	15,000
2003 GO Bonds - Interest	7,523	6,638	5,753
Fees	272	300	300
Legal & Accounting	480	480	500
Cash Basis Reserve			22,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	23,275	22,418	43,553
Unencumbered Cash Balance Dec 31	28,859	30,964	xxxxxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	51,313	50,478	43,553
		Non-Appropriated Balance	2,500 Exceeds 5%
		Total Expenditure/Non-Appr Balance	46,053
		Tax Required	10,146
	Delinquent Comp Rate:	0.0%	0
		Amount of 2016 Ad Valorem Tax	10,146

Kansas Budget Law

K.S.A. 79-2925 – 79-2937

- K.S.A. 79-2927 (cont.) – “[T]he budget of expenditures for each fund shall balance with the budget of revenues for such fund”

Kansas Budget Law

K.S.A. 79-2927 – Expenditures/Receipts in Balance

City of Ike

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	18,033	19,710	20,540
Receipts:			
State of Kansas Gas Tax	13,700	14,380	15,200
County Transfers Gas		0	0
Interest on Idle Funds	764	650	600
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	14,464	15,030	15,800
Resources Available:	32,497	34,740	36,340
Expenditures:			
Salaries	4,974	5,000	5,200
Contract Labor	2,619	3,500	5,000
Material and Supplies	3,994	4,500	5,000
Capital Outlay			20,000
Miscellaneous	1,200	1,200	1,140
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	12,787	14,200	36,340
Unencumbered Cash Balance Dec 31	19,710	20,540	0
2015/2016/2017 Budget Authority Amount:	35,183	30,827	36,340

Kansas Budget Law

K.S.A. 79-2925 – 79-2937

- K.S.A. 79-2929 – Prior to adoption of the budget the governing body shall meet to answer questions and hear objections of taxpayers, giving at least 10 days' notice of the meeting time and place. Notice shall be published in a weekly or daily newspaper of the county and shall include the proposed budget.

Kansas Budget Law

K.S.A. 79-2929 – Published Notice/Proposed Budget

If the newspaper publication/clipping contains language similar to the following:

“Published in *The Coffey County Republican* on Tuesday, July 11, 2017”

No affidavit of publication is needed.

If the newspaper publication/clipping does not contain such language, an affidavit of publication is needed.

Kansas Budget Law

K.S.A. 79-2925 – 79-2937

- K.S.A. 79-2929a – Allows for amending the budget during the budget year and, in limited circumstances, prior to the start of the budget year.

Kansas Budget Law

K.S.A. 79-2925 – 79-2937

- K.S.A. 79-2930 – On or before August 25th the county clerk shall be provided the following:
 - Signed certificate page.
 - Itemized budget forms, including all funds.
 - Proof of publication of the notice of budget hearing containing the summary budget.
 - If applicable, a copy of the notice of vote publication (affidavit not required).

Kansas Budget Law

K.S.A. 79-2930 – Signed Certificate Page

Question: Do I [a county clerk] need to insist upon budget certificate pages with *original* signatures?

Answer: It is important that you have a certificate page signed by one or more governing body members inasmuch as you are required by the budget law to *attest* the budget and a signature of one or more governing body members represents certification by the governing body that the budget was, in essence, adopted in accordance with the law. However, since the budget law does not directly require that the certificate page be signed, a photocopy or facsimile of an original signature is acceptable.

Kansas Budget Law

K.S.A. 79-2925 – 79-2937

- K.S.A. 79-2930 (cont.) – County clerk shall compute the tax levy rate based upon final assessed valuation, attest each budget of the taxing subdivisions, and electronically file budgets with Municipal Services. No adopted budget fund shall exceed the amount of ad valorem tax to be levied and the proposed expenditures of such fund as originally published.

Kansas Budget Law

K.S.A. 79-2925 – 79-2937

- K.S.A. 79-2930 (cont.) – Governing body may allow for anticipated tax delinquency, but allowance shall not “exceed by more than 5% the percentage of delinquency for the preceding tax year.”

Kansas Budget Law

K.S.A. 79-2930 – Delinquency Considerations

836	2,000	2,000
111,964	119,074	156,729
16,777	26,822	xxxxxxxxxxxxxxxxxxxxxx
127,579	142,929	156,729
Non-Appropriated Balance		
Total Expenditure/Non-Appr Balance		156,729
Tax Required		53,178
Delinquent Comp Rate:	3.0%	1,595
Amount of 2016 Ad Valorem Tax		54,773

Kansas Budget Law

K.S.A. 79-2925 – 79-2937

- K.S.A. 79-2933 – Budget hearing shall be held no later than August 15th. No levy shall be made “until and unless a budget is prepared, published and filed”
- A budget hearing is still needed for counties and cities holding an election due to House Bill 2088.
- For counties and cities holding an election, the Notice of Budget Hearing and Budget Hearing does not need to occur prior to the July 1, 2017 notice to the County Election Officer that a election is needed.
- Counties and cities should have two budgets prepared – one budget if the election question passes and one budget if the election question is defeated. The Notice of Budget Hearing should contain the budget information assuming the election question passes.

Kansas Budget Law

K.S.A. 79-2933 – FAQ Concerning August 15

Question: Do we have to *adopt* our budget by August 15th? I know that the public hearing must be held no later than August 15th. Can we hold our hearing on the 15th and adopt our budget on the 21st?

Answer: There is nothing in the budget law that requires that you adopt your budget at least 10 days prior to August 25th, or that you wait 10 days following adoption before submitting to the county clerk.

The budget law requires that *the public hearing* be held on or before August 15th. (K.S.A. 79-2933.) After the hearing the budget may be adopted, or changed and adopted. Some municipalities hold the public hearing on one date, and adopt the budget on another, while some do both at the same meeting.

Yes, you can hold your budget hearing on August 15th and adopt your budget on August 21st.

Once the budget is adopted it must be delivered to the county clerk by August 25th. (K.S.A. 79-2930; 79-1801.)

Kansas Budget Law

K.S.A. 79-2925 – 79-2937

- K.S.A. 79-2934 – Once submitted to the county clerk the budget sets the budget authority for each fund, no fund can pay indebtedness of another fund, and no funds diverted (transferred) to another fund unless authorized by law. [We interpret the phrase “by law” to include statutory authorization for a transfer and, in addition, lawful home rule authorization.]

Kansas Budget Law

K.S.A. 79-2925 – 79-2937

- K.S.A. 79-2935 – Generally, it is unlawful for the governing body to spend or agree to spend a total amount in excess of a fund's budget authority.
- K.S.A. 79-2936 – Removal from office for violation.

Kansas Cash Basis Law

K.S.A. 10-1101 to 10-1122

- In general, the Kansas cash basis law makes it unlawful for a governing body to pay or agree to pay an indebtedness in excess of the amount of funds on hand at such time, “for such purpose.” (K.S.A. 10-1112.)

Kansas Cash Basis Law

K.S.A. 10-1101 to 10-1122

- There are exceptions to the cash basis law general limitations.
- K.S.A. 10-1116 provides authority for spending more than what is currently available when, among other exceptions, payment is authorized by a vote of the electors, or provision is made for payment by issuance of bonds or by issuance of no-fund warrants, or where indebtedness results from establishment of a post-employment benefits trust fund.
- K.S.A. 10-1116a allows excess spending by municipal utilities in cases of extraordinary emergencies.

Kansas Cash Basis Law

K.S.A. 10-1101 to 10-1122

- K.S.A. 10-1116b provides authority for creating indebtedness beyond funds currently available in cases of agreements related to [1] electric facilities or services, [2] lease agreements without an option to buy, and [3] lease-purchase agreements, “if any of such agreements specifically state that the municipality is obligated only to pay periodic payments or monthly installments under the agreement as may lawfully be made from (a) funds budgeted and appropriated for that purpose during such municipality's current budget year or (b) funds made available from any lawfully operated revenue producing source”

Budget Law and Cash Basis Law

Budget Forms

Tax Levy Fund

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General Fund	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	3,500	3,250	-50
Receipts:			
Ad Valorem Tax	2,000	1,800	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			35
Interest on Idle Funds			
Miscellaneous	250		
Does miscellaneous exceed 10% of Total Rec	Exceeds 10% Rule		
Total Receipts	2,250	1,800	35
Resources Available:	5,750	5,050	-15
Expenditures:			
Salaries and Wages	2,500	5,100	5,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,500	5,100	5,000
Unencumbered Cash Balance Dec 31	3,250	-50	xxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	2,300	4,500	5,000
See Tab A See Tab C See Tab D	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		5,000
	Tax Required		5,015
	Delinquent Comp Rate: 0.0%		0
	Amount of 2016 Ad Valorem Tax		5,015

Budget Law and Cash Basis Law

Budget Forms No Tax Levy Fund

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	2,800	-100	50
Receipts:			
State of Kansas Gas Tax	1,500	1,550	1,600
County Transfer of Gas Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,500	1,550	1,600
Resources Available:	4,300	1,450	1,650
Expenditures:			
Salaries and Wages	4,400	1,400	1,750
Capital Outlay			2,425
Miscellaneous			10
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	4,400	1,400	4,185
Unencumbered Cash Balance Dec 31	-100	50	-2,535
2015/2016/2017 Budget Authority Amount:	4,500	4,000	4,185

See Tab E

See Tab B

Fund Accountability

- Ensure that the fund is healthy.
- What is meant by a “healthy fund” and why is it important?
- If not healthy, what could be the impact?
 - Cannot meet obligations, including salaries.
 - Cutback in services provided.
 - Negative impact on future plans.
 - Bond rating downgrade.
 - Less able to withstand a downturn in the economy and consequent valuation decrease.

Budget Authority

- What is budget authority?
- **Answer:** for each fund it is your self-imposed spending limitation.
- How does budget authority come about?
 - Budget published in local newspaper (K.S.A. 79-2929).
 - Hearing is held prior to adopting budget (K.S.A. 79-2929).
 - Governing body approves and submits to county clerk an adopted budget (K.S.A. 79-2930).

Budget Authority

- Does budget authority apply to the budget as a whole?
 - Appropriation for fund total (K.S.A. 79-2925(b); 79-2934).
- How can budget authority be increased?
 - By amending the budget and increasing the expenditure authority of one or more funds (K.S.A. 79-2929a).
- What happens if the budget authority is exceeded?
 - Possible action by taxpayer; audit report finding.

Budget Authority

Tax Levy Fund

Neighborhood Revitalization Rebate			
Miscellaneous	836	2,000	2,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	111,964	119,074	156,729
Unencumbered Cash Balance Dec 31	16,777	26,822	xxxxxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	127,579	142,929	156,729
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			156,729
Tax Required			53,178
Delinquent Comp Rate: 0.0%			0
Amount of 2016 Ad Valorem Tax			53,178

Budget Authority

No Tax Levy Fund

Material and Supplies	3,994	4,500	5,000
Capital Outlay			20,000
Miscellaneous	1,200	1,200	1,140
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	12,787	14,200	36,340
Unencumbered Cash Balance Dec 31	19,710	20,540	0
2015/2016/2017 Budget Authority Amount:	35,183	30,827	36,340
	-	-	-

Budget Timeline

Proposed Budget Year/Current Year Budget

January

Closing out the prior year (2016); compare unencumbered ending cash to current year budget projections. (2017).

February

Start proposed year budget (2018).

Monitor current years revenues and expenditures (2017).

March - May

Continue to develop the budget for the proposed year (2018).

Continue to monitor current year revenues and expenditures (2017).

Motor vehicle tax estimates for 2018 budget should be available May 10th.

June

Continue to monitor current year revenues and expenditures (2017).

Develop draft budget (2018).

For counties and cities, the 2018 budget needs to be completed by mid-June to determine if an election is required.

County Clerk should have valuation out by June 15th.

Budget Timeline

Proposed Budget Year/Current Year Budget

July

Counties and cities planning an election need to notify the County Election Officer by July 1st that an election is needed.

All taxing subdivisions – the governing body finalizes budget, schedules hearing, and publishes the Notice of Budget Hearing.

Counties and cities basically need two budgets – one for if the election measure passes and one if the election measure fails. The Notice of Budget Hearing contain numbers for the election passing.

Hold the budget hearing (all taxing subdivisions).

Formally adopt the budget (all taxing subdivisions except for cities and counties holding an election).

Budget Timeline

Proposed Budget Year/Current Year Budget

August

Hold the budget hearing (all taxing subdivisions).

Formally adopt the budget (all taxing subdivisions except for cities and counties holding an election).

Budgets due to County Clerk by August 25th for all taxing subdivisions except for cities and counties holding an election.

For all taxing subdivisions that increased the tax levy beyond the computed limit, except for cities and counties holding an election, Notice of Vote publication needs to be performed.

September

City and counties holding a mail ballot election – September 15th.

Board of Canvassers review/verify election results – September 20th.

Cities and counties holding election – Governing body formally adopts the 2018 budget.

Budget Timeline

Proposed Budget Year/Current Year Budget

October – December

Continue to monitor current year revenues and expenditures (2017).

For counties and cities holding an election, completed budgets are due to County Clerk by October 1st.

Make adjustments and, if needed, amend the budget for the current year (2017).

Amended budget process for the current year must be completed on or before December 31st (K.S.A. 79-2929a).

Forms To Be Used

In Building Your Budget

- Certificate Page
- Computation to Determine Limit
- Allocation of MV, RV, 16/20, Commercial Vehicle, and Watercraft Tax Estimates
- Schedule of Transfers
- Statement of Indebtedness
- Statement of Conditional Lease-Purchase and Certificate of Participation
- Library Grant Worksheet (if library is funded)
- Fund Pages Actually Used
- Published Notice of Budget Hearing/Summary Budget
- Published Notice of Vote

Forms To Be Used

Certificate Page

- Serves as a table of content.
- Summarizes expenditure and tax levy information.
- Governing body's certification.
- County clerk's attestation.
- Assisted by “_____.”
- This document is the key to what ad valorem taxes the municipality will receive.

Forms To Be Used

Certificate Page

2015

CERTIFICATE
To the Clerk of Atchison County, State of Kansas
We, the undersigned, officers of
City of Effingham
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2015 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit 2015		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	270,538	100,944	45,587
Debt Service	10-113	8	4,096		
Library	12-1220	8	14,500	12,419	5,609
Employee Benefits Fund	12-16,102	9	42,000	33,777	16,254
Fire fighting Equipment	12-101a	9	2,000		
Streets	C.O. #7		139,500	11,911	5,379
Special Highway		10			
Water Utility		10	403,488		
Sewer Utility		11	222,733		
Pool		11	110,775		
Fire Station			8,614		
		12			
Totals	XXXXXX		1,218,244	159,051	71,829
Notice of the vote to adopt required to be published and attached to the budget			No		County Clerk's Use Only
Budget Summary		13			221,4314
Neighborhood Revitalization					Nov 1, 2014 Total Assessed Valuation

Assisted by:
Karlin & Long, LLC

Address:
901 Kentucky, Suite 104
Lawrence, KS 66044
Email:
jim@longcpa.com

Date Attested: 10-22 2014

Pauline M. Mc
County Clerk

Mark Hysat
Pauline M. Mc
Governing Body

Page No. 1

Forms To Be Used

Computation to Determine Limit

- What's the purpose?
 - To determine the maximum tax levy, as adjusted by the CPI for all urban consumers and including debt services, beyond which a notice of vote publication or an election is required.
 - If maximum levy is exceeded a notice of the vote for adoption of the budget must be published in the *official county newspaper* of the county in which the municipality is located.
- Where does the information come from?
 - Amount of tax levied in the current budget year.
 - County clerk property valuation.
 - Debt service levy in the current budget year.
 - Debt service levy in the proposed budget year.
 - U.S. Department of Labor.

Forms To Be Used

Computation to Determine Limit

Eisenhower Township		2018
Computation to Determine Limit for 2018		
		Amount of Levy
1. Total tax levy amount in 2017	+ \$	80,773
2. Debt service levy in 2017	- \$	20,951
3. Tax levy excluding debt service	\$	59,822
2017 Valuation Information for Valuation Adjustments		
4. New improvements for 2017:	+ _____	22,037
5. Increase in personal property for 2017:		
5a. Personal property 2017	+ _____	73,147
5b. Personal property 2016	- _____	68,019
5c. Increase in personal property (5a minus 5b)	+ _____	5,128
		(Use Only if > 0)
6. Valuation of property that changed in use during 2017:	+ _____	0
7. Total valuation adjustment (sum of 4, 5c, 6)		27,165
8. Total estimated valuation July 1, 2017	_____	1,323,770
9. Total valuation less valuation adjustment (8 minus 7)		1,296,605
10. Factor for increase (7 divided by 9)		0.02095
11. Amount of increase (10 times 3)	+ \$	1,253
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	61,075
13. Debt service levy in this 2018 budget		0
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		61,075
15. Consumer Price Index for all urban consumers for calendar year 2016		0.013
16. Consumer Price Index adjustment (3 times 15)	\$	778
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	61,853
<p>If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.</p> <p>In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.</p>		

Forms To Be Used

Allocation of MV, RV, 16/20M, Commercial Vehicle, Watercraft Estimates

- The county treasurer will provide vehicle tax estimates on or before May 10. (K.S.A. 79-5111.)
- Tax levy funds and tax levy amounts from the previous budget year are used to make the proportionate allocation of motor vehicle tax estimates.
- Newly created tax levy funds will not receive vehicle tax for the year created. Non-tax levy funds do not receive vehicle taxes.

Forms To Be Used

Allocation of MV, RV, 16/20M, Commercial Vehicle, Watercraft Estimates

City of Ike

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Proposed Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	50,454	10,865	629	408	22	5
Debt Service	20,951	4,512	261	169	9	2
Library	9,368	2,017	117	76	4	1
TOTAL	80,773	17,394	1,007	653	35	8

Forms To Be Used

Schedule of Transfers

- What is a transfer? For one thing, a transfer is an expenditure that reduces budget authority.
- What three things must be in place before making a transfer?
 - Statutory authority.
 - Budget authority.
 - Cash.
- Once a transfer has been budgeted, can it be changed?
 - Current and proposed budget years are only estimates.
 - Decreased?
 - Changed to different fund?
 - Deleted?
 - Increased?

Forms To Be Used

Schedule of Transfers

- All transfers between funds should be shown.
- All transfers must be authorized by law.
- All transfers must be traceable to the fund pages:
 - Receipts should start with “Transfer from.”
 - Expenditures should start with “Transfer to.”
 - One line item for each transfer.
- Actual-Current-Proposed Columns:
 - Actual column should list transfer amounts that were actually transferred, not the budgeted amount (if any).
 - Current and proposed columns should list all budgeted transfers, including to and from non-budgeted funds.

Forms To Be Used

Schedule of Transfers

City of Ike

2018

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
Water Utility	General	5,000	5,000	6,000	12-825d
Water Utility	Equipment Reserve	2,000	2,000	2,500	12-825d
Sewer Utility	Equipment Reserve	1,500	1,500	2,000	12-1,117
Water Utility	Capital Improvement	2,000	2,000	2,500	12-1,118
Sewer Utility	Capital Improvement	1,500	1,500	2,000	12-1,118
General	Capital Improvement	3,000	2,500	2,500	12-1,118
Capital Improvement	General	5,000	5,000		12-1,118
	Totals	20,000	19,500	17,500	
	Adjustments*		5,000		
	Adjusted Totals	20,000	14,500	17,500	

*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

Forms To Be Used

List of Common Transfers

City_of_Ike		
File Home Insert Page Layout Formulas Data Review View Add-Ins		
<div> <div> <div>Cut</div> <div>Copy</div> <div>Paste</div> <div>Format Painter</div> </div> <div>Clipboard</div> </div>		
<div> <div> <div>Courier</div> <div>12</div> <div>A</div> </div> <div> <div>B</div> <div>I</div> <div>U</div> </div> <div> <div></div> <div></div> <div></div> </div> <div> <div></div> <div></div> <div></div> </div> </div> <div>Font</div>		
<div> <div> <div></div> <div></div> <div></div> </div> <div> <div></div> <div></div> <div></div> </div> <div> <div></div> <div></div> <div></div> </div> </div> <div>Alignment</div>		
<div> <div> <div>Wrap Text</div> <div>Merge & Center</div> </div> <div>General</div> </div>		
<div> <div> <div>\$</div> <div>%</div> </div> <div>Number</div> </div>		
N20		
A		
1	Transfers - Cities	
2		
3	K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.	
4		
5	K.S.A. 10-117a. Transfer from debt service fund. Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.	
6		
7		
8	K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.	
9		
10		

Forms To Be Used

Statement of Indebtedness

- List all debts owed by the municipality.
- General obligation bonds – backed by full faith and credit of the municipality.
- Revenue bonds – backed by a revenue stream.
- Other – no-fund warrants, temporary notes, state revolving fund loans (KDHE).
- Post the principal and interest expenditures to the applicable fund pages.
- If no debts, then annotate “none” on first line and include the page with the budget.

Forms To Be Used

Statement of Conditional Lease-Purchase and Certificate of Participation

- List only those leases by which the municipality intends to purchase.
- Post to applicable fund page with notation readily identifying the item.
- If no leases, then annotate the first line with “none” and attach the page to the budget.

Forms To Be Used

Computation to Determine State Library Grant

- Purpose: to compute qualification of local library for the annual Kansas State Library grant.
- Provides immediate certainty to the municipality as to qualification.
- Two tests: initial test is a comparison of current year vs. proposed year tax receipts (both are estimates); if proposed year estimated receipts are greater, the library qualifies.
- The second test is considered if there is a lack of qualification from the first test.
- Qualification under the second test occurs if the proposed year fund mill rate is equal to or greater than the current year fund mill rate.

Forms To Be Used

Computation to Determine State Library Grant

Budgeted Year: 2018

Library found in: City of Ike
Eisenhower County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test: _____

	Current Year	Proposed Year
	<u>2017</u>	<u>2018</u>
Ad Valorem Tax	\$9,368	\$9,945
Delinquent Tax	\$250	\$200
Motor Vehicle Tax	\$2,433	\$2,017
Recreational Vehicle Tax	\$146	\$117
16/20M Vehicle Tax	\$25	\$76
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$12,222	\$12,355
Difference in Total Taxes:	\$133	

Qualify for grant:

Qualify

Second test: _____

Assessed Valuation	\$1,215,690	\$1,323,770
Did Assessed Valuation Decrease?	No	
Levy Rate	7.706	7.513
Difference in Levy Rate:	(0.193)	

Qualify for grant:

Not Qualify

Overall does the municipality qualify for a grant?

Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Forms To Be Used

Fund Pages

- There are three types of fund pages:
- Budgeted Funds *With* A Tax Levy.
 - Authority to levy property tax in support.
 - Spending limitation (budget authority).
 - Non-Appropriated Balance.
 - Delinquency Computation.
- Budgeted Funds *Without* A Tax Levy.
 - Support from sources other than property tax.
 - Spending limitation (budget authority).
- Non-Budgeted Funds.
 - Shows only the *actual* budget year beginning balance, receipts, expenditures, and ending balance.
 - Only spending limitation is the unencumbered cash balance.

Forms To Be Used

Fund Pages

Budgeted vs. Non-Budgeted Funds

- A budgeted fund is one that is required to show all three columns for *actual*, *current*, and *proposed year* receipts and expenditures.
 - General fund, special revenue funds, enterprise funds.
 - A good rule of thumb . . . if the fund receives ad valorem tax or income is generated, then it's likely a budgeted fund.
- A non-budgeted fund is one that is required to show only the *actual year* column for receipts and expenditures.
 - Capital Project, Equipment Reserve, Donations, Grants.

Forms To Be Used

Fund Pages

List of Common Non-Budgeted Funds

City_of_Jk

File Home Insert Page Layout Formulas Data Review View Add-Ins

Cut Copy Format Painter Clipboard Font Alignment General

N103

	A
1	Non-Budgeted Funds - Cities
2	
3	K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.
4	
5	
6	K.S.A. 12-1,117. Equipment reserve fund. Cities may create an equipment reserve fund to finance the acquisition of equipment.
7	
8	
9	K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

Forms To Be Used

Budget Summary/Notice of Budget Hearing

- K.S.A. 79-2929 states:
- “Prior to the filing of the adopted budget with the county clerk, the governing body of each taxing or political subdivision or municipality shall meet for the purpose of answering and hearing objections of taxpayers . . . and for the purpose of considering amendments to such proposed budget.”
- Taxpayers are to be provided “at least 10 days' notice of the time and place of the meeting by publication in a weekly or daily newspaper of the county having a general circulation therein.”

Forms To Be Used

Budget Summary/Notice of Budget Hearing

- Must provide date, time, location of the hearing, and place where the budget information is available for review.
- Must list all funds.
- Should show the amount of transfers.
- Should show the outstanding indebtedness.
- The name or signature of an official of the municipality should appear on the budget summary.

Forms To Be Used

Budget Summary/Notice of Budget Hearing

- Fund ad valorem tax and expenditure amounts, as published, cannot be exceeded in the adopted budget (K.S.A. 79-2930(c)).
- Once the notice of budget hearing has been published, compare the publication to the budget summary to ensure information published correctly.
- Depending on the error found, republishing might be required.
 - Date, time, or location wrong or is missing.
 - Date published will not meet statutory 10-day rule.
 - Expenditures with wrong amount.

Forms To Be Used

Budget Summary/Notice of Budget Hearing

- The hearing can take place at a regular or special session, but must be at least 10 days after the notice of budget hearing has been published.
- The hearing provides a chance for the public to provide input on the budget.
- If there is no change to the budget then the governing body may adopt and sign the budget, and submit it to the county clerk.

Forms To Be Used

Budget Summary/Notice of Budget Hearing

- If changes to the budget are needed, then the following might occur:
 - If expenditure or property tax amounts are to be *decreased*, then changes should be made to the budget, but would not require republishing.
 - If an expenditure amount total in any fund is to be *increased*, then changes should be made to the budget, republish the budget and hold another hearing.
 - If the amount of property tax in any fund is to be *increased*, then changes should be made to the budget, republish the budget and hold another hearing.
 - If the budget is to be delayed – notify the county clerk.

Amending The Budget

- Authority for amending a budget fund or funds is found in K.S.A. 79-2929a(a), which provides in part as follows:

“The governing body of any . . . municipality . . . which proposes to amend its adopted current budget during the year in which such budget is in effect, shall be subject to the same publication, notice and public hearing requirements as required . . . for the adoption of the original budget. In addition, such published budget shall show any proposed changes in the amount of expenditures, by fund. Any proposed increase in expenditures shall be balanced by previously unbudgeted increases in revenue other than ad valorem property taxes.”

Amending The Budget

- You amend a fund(s) of your adopted budget in order to give yourself additional budget authority (i.e. increase your self-imposed spending limit).
- “Any proposed increase in expenditures *shall be balanced by* previously unbudgeted increases in revenue *other than ad valorem property taxes.*” What does this mean?
 - Your new revenue estimates may not include ad valorem tax estimates higher than what you levied.
 - And, your new *total* of revenue estimates will need to exceed your original estimates in order to provide estimated funding to support a higher spending limit.

Amending The Budget

- Examples of increases in estimated revenue:
 - When you built your 2017 budget during the summer of 2016 *you were estimating fund carryover* as of December 31, 2016. Now, you know exactly how much unencumbered cash you had at the end of 2016, which also represents your beginning cash for 2017. *Is it higher than the amount originally estimated?*
 - Examine your other revenue estimates to see if they might come in higher than what you believed months ago when the budget was created.

Amending The Budget

- May not have to amend if funds come from:
 - Donations (simply create a non-budgeted fund and spend up to amount of the donations).
 - State or federal grants or FEMA.
 - Reimbursement not budgeted (code as negative expenditure).
- And, non-budgeted funds are not required to be amended.

Amending The Budget

- What forms are required?
 - Certificate page.
 - Fund page(s).
 - Published notice of budget hearing.
 - Affidavit of publication/newspaper clipping showing date of publication.
- When can a budget be amended?
 - At any time during the budget year, but must be done before exceeding budget authority for the fund.
 - Hearing must be held and governing body action must be taken on or before December 31 (or end of FY).

Amending The Budget

- When should you start considering the possibility of amending one or more of your funds?
 - Should track expenditures vis-à-vis budget authority throughout the year to determine if additional spending authority might be needed.
 - Unexpected expenditure might arise.
 - *At a minimum* it is recommended that you review current year expenditures in relation to budget authority – along with receipts - during the late third quarter/early fourth quarter to determine if amending the budget is going to be necessary.

Building Your Budget Basics

Preparation of the 2018 Budget for the City of Ike

Building Your Budget Basics

To build your FY 2018 budget you should have available the following information:

- The adopted FY 2017 budget and any amendments (salmon).
- The adopted FY 2016 budget and any amendments (white).
- Your most recent audit report, if any.
- Financial reports for FY 2016.
- County clerk's budget information (yellow).
- County treasurer's budget information (yellow).
- County treasurer's annual report (shows disbursements during FY 2016) (yellow).
- Confirmation of State payments for 2016 (from Municipal Services website) (yellow).
- Amortization schedules regarding debt payments (yellow).
- Special City and County Highway Fund estimate of distributions (from League of Kansas Municipalities website) (yellow).